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SUMPACE INC. OF SKIELL SIN COMED

FIRST UNION RAIL

One O'Hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018-4214

VIA UPS 2nd DAYAIR

June 9, 2011

Chief, Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, S.W., Suite 100 Washington, DC 20423-0001

Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated March 22, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 26215.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation Lessee: The Yaffe Companies, Incorporated

One O'Hare Centre G & Lexington 6250 N River Road, Suite 5000 PO Box 916

Rosemont, IL 60018 Muskogee, OK 74402

A description of the railroad equipment covered by the enclosed document is for thirty one (31) gondola cars having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne

Senior Rail Documentation Specialist

Enclosures

(YACO009/A)

-10 3 4 AM JIN 14 W

ASSGN, NO.: YACO009-009A

MEMORANDUM OF LEASE

SUR MUE INTENSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 22 March, 2011. by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and The Yaffe Companies, Incorporated ("Lessee"), an Oklahoma corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of January 31, 2006, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 9 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of Fulruary 28 2011, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

	hereto have each caused this Memorandum to be duly executed orized as of the date and year first above written.
	LESSOR:
ATTEST:	FIRST UNION RAIL CORPORATION By: Ruhy f. Seymon
	Name: RICHARDE SEYMOUR
By: Susan Grokulsky	Title:
Name: SUSA; GROKULSKY ASSISTANT DIRECTOR	. <i>D</i>
Title: OF INCUMENTATION	Executed on this 22 day of March, 2011.
[CORPORATE SEAL]	
STATE OF JULINOIS	
COUNTY OF LOOK	
certify that RIGIAD F. SEYMA acknowledged his/her due execution of the fore	
WITNESS my hand and official stamp	or seal, this day of Mule, 2011.
	Notary Public
My Commission Expires:	
(Notary Public)	OFFICIAL SEAL GEORGIA FREIBURGER NOTARY PUBLIC, STATE OF ILLINOIS MY COMMISSION EXPIRES 6-5-2012

LESSEE:

	THE YAFFE COMPANIES, INCORPORATED
ATTEST:	By:
	Name: GLENN JAFFE
By: Sylv Pachu	Title: TRESIDENT
Name: LYCE BACKS	MAN_
Title: ESP Adminis	Executed on this 16 day of MARCH, 2011.
[CORPORATE SEAL]	
STATE OF OKlahoma COUNTY OF Muskogee	
I Ben Nicker	- Notary Bublic of the County and State of proceed
certify that Clena You	
WITNESS my hand and	official stamp or seal, this 16 day of March, 201.
	A. Daren
G	Notary Public
Commission Expires:	Access 15
(Notary Public)	Muskagee Co., Oklahoma

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS:

Thirty-one (31)

DESCRIPTION OF CARS:

Gondola Cars

CAR NUMBERS:

NDYX 320301 NDYX 320324 NDYX 320431 NDYX 320435 NDYX 320450 NDYX 320451 NDYX 320460 NDYX 360016 NDYX 360022 NDYX 360025 NDYX 360031 NDYX 360048 NDYX 360055 NDYX 360056 NDYX 360062 NDYX 360070 NDYX 360072 NDYX 360081 NDYX 360101 NDYX 360108 NDYX 360109 NDYX 360116 NDYX 360118 NDYX 360122 NDYX 360128 NDYX 360129 NDYX 360133 NDYX 360145 NDYX 360146 NDYX 360167 NDYX 360173